In the Claims:

1. - 23. Cancelled

24. (Currently Amended) A method of forming a semiconductor device, the method comprising:

forming a cell gate oxide in a cell region;

forming a logic gate oxide in a periphery region;

forming a first doped polysilicon layer on the cell gate oxide; and

forming a second polysilicon layer, the second polysilicon layer being in contact with the logic gate oxide in the periphery region and in contact with a major surface of the first doped polysilicon layer in the cell region.

- 25. (Original) The method of claim 24 wherein the second polysilicon layer positioned above the cell gate oxide is a p-type doped polysilicon.
- 26. (Original) The method of claim 25 wherein the second polysilicon layer is doped with a material selected from the group consisting essentially of phosphorous, nitrogen, arsenic, and antimony.
- 27. (Previously Presented) The method of claim 24 wherein the step of forming a first doped polysilicon layer is performed by depositing by furnace an in-situ doped polysilicon.
- 28. (Original) The method of claim 27 wherein depositing by furnace is performed at a temperature of about 540° C to about 640° C.

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- 29. (Original) The method of claim 24 wherein the second polysilicon layer is formed of undoped polysilicon.
- 30. (Original) The method of claim 24 further comprising the step of doping the second polysilicon layer located above the cell gate oxide with a p-type dopant.
- 31. (Original) The method of claim 30 further comprising the step of doping the second polysilicon layer located above the logic gate oxide with an n-type dopant.
- 32. (Original) The method of claim 30 further comprising the step of doping the second polysilicon layer located above the logic gate oxide with a p-type dopant.
- 33. (Original) The method of claim 30 wherein the p-type dopant is selected from the group consisting essentially of phosphorous, nitrogen, arsenic, and antimony.

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